

FYE 2009 Review - Annual Financial Report

School District: Cloverport Independent
 Audit Firm Name: Richardson, Pennington & Skinner, PSC
 Date: 1/29/2010
 1st Audit Reviewer: Kem Delaney-Ellis
 2nd Audit Reviewer:

Date Generated: January 29, 2010 10:40:16 AM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	260,517.37	294,517.37	-34,000.00	322,493.00	-27,975.63	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	511,308.13	-511,308.13	0.00	511,308.13	
Revenue (State) - 3XXX (Not 3900)	1,640,359.51	1,640,359.51	0.00	1,640,360.00	-0.49	
Revenue (Federal) - 4XXX	18,823.28	18,823.28	0.00	18,823.00	0.28	
Total Revenues	1,919,700.16	2,465,008.29	-545,308.13	1,981,676.00	483,332.29	The difference is On-behalf Payments
Expenditures-Not including Transfers Out or On Behalf	1,769,492.13	1,776,303.37	-6,811.24	1,780,564.00	-4,260.63	
Expenditures-On Behalf	0.00	511,308.13	-511,308.13	0.00	511,308.13	
Total Expenditures	1,769,492.13	2,287,611.50	-518,119.37	1,780,564.00	507,047.50	
Excess (Deficiency) of Revenues Over Expenditures	150,208.03	177,396.79	-27,188.76	201,112.00	-23,715.21	
Other Financing Sources - Not Transfers In	27,976.00	27,976.00	0.00	0.00	27,976.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	48,049.32	48,049.32	0.00	0.00	48,049.32	
Other Financing Uses - Transfers Out Only	9,837.18	9,837.18	0.00	9,837.00	0.18	
Total Other Financing Sources, Uses and Transfers	-29,910.50	-29,910.50	0.00	-9,837.00	-20,073.50	
Net Change in Fund Balance	120,297.53	147,486.29	-27,188.76	191,275.00	-43,788.71	
Beginning Fund Balance - July 1	199,409.10	199,409.10	0.00	220,046.00	-20,636.90	
Ending Balance - June 30	319,706.63	346,895.39	-27,188.76	411,321.00	-64,425.61	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	511,308.13	-511,308.13	0.00	511,308.13	
On-Behalf Expenditures by Fund	0.00	511,308.13	-511,308.13	0.00	511,308.13	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	107,358.50	107,358.50	0.00	107,359.00	-0.50	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	340,493.48	340,493.48	0.00	340,493.00	0.48	
Revenue (Federal) – 4XXX	495,509.58	495,509.58	0.00	495,509.00	0.58	
Total Revenues	943,361.56	943,361.56	0.00	943,361.00	0.56	
Expenditures-Not including Transfers Out and not 0280	944,884.10	945,770.86	-886.76	945,771.00	-0.14	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	944,884.10	945,770.86	-886.76	945,771.00	-0.14	
Excess (Deficiency) of Revenues Over Expenditures	-1,522.54	-2,409.30	886.76	-2,410.00	0.70	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	6,108.00	6,108.00	0.00	6,108.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	6,108.00	6,108.00	0.00	6,108.00	0.00	
Net Change in Fund Balance	4,585.46	3,698.70	886.76	3,698.00	0.70	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	4,585.46	3,698.70	886.76	3,698.00	0.70	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	28,414.00	28,414.00	0.00	28,414.00	0.00	
Total Revenues	28,414.00	28,414.00	0.00	28,414.00	0.00	
Expenditures-Not including Transfers Out	1,546.70	1,546.70	0.00	1,547.00	-0.30	
Total Expenditures	1,546.70	1,546.70	0.00	1,547.00	-0.30	
Excess (Deficiency) of Revenues Over Expenditures	26,867.30	26,867.30	0.00	26,867.00	0.30	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	26,867.30	26,867.30	0.00	26,867.00	0.30	
Beginning Fund Balance - July 1	-26,867.30	-26,867.30	0.00	54,439.00	-81,306.30	Beginning balance will be determined
Ending Balance - June 30	0.00	0.00	0.00	81,306.00	-81,306.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	18,094.00	18,094.00	0.00	18,094.00	0.00	
Revenue (State) – 3XXX	83,203.00	83,203.00	0.00	83,203.00	0.00	
Total Revenues	101,297.00	101,297.00	0.00	101,297.00	0.00	
Expenditures-Not including Transfers Out	101,755.05	101,755.05	0.00	101,755.00	0.05	
Total Expenditures	101,755.05	101,755.05	0.00	101,755.00	0.05	
Excess (Deficiency) of Revenues Over Expenditures	-458.05	-458.05	0.00	-458.00	-0.05	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	-458.05	-458.05	0.00	-458.00	-0.05	
Beginning Fund Balance - July 1	8,998.14	8,998.14	0.00	18,290.00	-9,291.86	
Ending Balance - June 30	8,540.09	8,540.09	0.00	17,832.00	-9,291.91	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	1,164.99	5,906.30	-4,741.31	5,906.00	0.30	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	1,164.99	5,906.30	-4,741.31	5,906.00	0.30	
Expenditures-Not including Transfers Out	2,625,819.11	2,678,053.61	-52,234.50	2,678,053.00	0.61	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	2,625,819.11	2,678,053.61	-52,234.50	2,678,053.00	0.61	
Excess (Deficiency) of Revenues Over Expenditures	-2,624,654.12	-2,672,147.31	47,493.19	-2,672,147.00	-0.31	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	-2,624,654.12	-2,672,147.31	47,493.19	-2,672,147.00	-0.31	
Beginning Fund Balance - July 1	0.00	0.00	0.00	4,238,836.00	-4,238,836.00	Beginning balance will be determined
Ending Balance - June 30	-2,624,654.12	-2,672,147.31	47,493.19	1,566,689.00	-4,238,836.31	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	2,993,937.71	3,543,987.15	-550,049.44	3,060,654.00	483,333.15	
Total Expenditures - Governmental Funds	5,443,497.09	6,014,737.72	-571,240.63	5,507,690.00	507,047.72	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-2,449,559.38	-2,470,750.57	21,191.19	-2,447,036.00	-23,714.57	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	-23,802.50	-23,802.50	0.00	-3,729.00	-20,073.50	
Net Change in Fund Balance - Governmental Funds	-2,473,361.88	-2,494,553.07	21,191.19	-2,450,765.00	-43,788.07	
Beginning Fund Balance - July 1 - Governmental Funds	181,539.94	181,539.94	0.00	4,531,611.00	-4,350,071.06	
Ending Fund Balance - June 30 - Governmental Funds	-2,291,821.94	-2,313,013.13	21,191.19	2,080,846.00	-4,393,859.13	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	55,487.33	55,487.33	0.00	53,652.00	1,835.33	
Total Operating Revenues	55,487.33	55,487.33	0.00	53,652.00	1,835.33	
Expenditures-Not including Transfers Out or On-behalf	212,621.05	212,621.05	0.00	184,542.00	28,079.05	
Expenditures-On Behalf	0.00	10,391.88	-10,391.88	0.00	10,391.88	
Expenditures - Depreciation Only (Fund 81)	0.00	2,028.61	-2,028.61	2,029.00	-0.39	
Total Operating Expenses	212,621.05	225,041.54	-12,420.49	186,571.00	38,470.54	
Operating Income (Loss)	-157,133.72	-169,554.21	12,420.49	-132,919.00	-36,635.21	
Non-Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	2,190.00	2,190.00	0.00	2,190.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	10,391.88	-10,391.88	0.00	10,391.88	Program Error
Donated Commodities – 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	145,881.68	145,881.68	0.00	145,882.00	-0.32	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	1,835.00	-1,835.00	See page 19 of audit report
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	6,156.00	-6,156.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	148,071.68	158,463.56	-10,391.88	143,751.00	14,712.56	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	-9,062.04	-11,090.65	2,028.61	10,832.00	-21,922.65	Program Error: see page 19 of audit report
Beginning Net Assets - July 1	9,062.04	9,062.04	0.00	15,667.00	-6,604.96	Beginning balance will be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	0.00	-2,028.61	2,028.61	26,499.00	-28,527.61	See page 19 of audit report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	14,166.55	14,166.55	0.00	14,167.00	-0.45	
Total Operating Revenues	14,166.55	14,166.55	0.00	14,167.00	-0.45	
Expenditures-Not including Transfers Out	15,947.91	15,947.91	0.00	15,948.00	-0.09	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	15,947.91	15,947.91	0.00	15,948.00	-0.09	
Operating Income (Loss)	-1,781.36	-1,781.36	0.00	-1,781.00	-0.36	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	3,729.18	3,729.18	0.00	3,729.00	0.18	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	3,729.18	3,729.18	0.00	3,729.00	0.18	
Net Income (Loss)	1,947.82	1,947.82	0.00	1,948.00	-0.18	
Beginning Net Assets - July 1	-1,947.82	-1,947.82	0.00	-1,948.00	0.18	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	6,610.00	6,610.00	0.00	6,610.00	0.00	
Total Operating Revenues	6,610.00	6,610.00	0.00	6,610.00	0.00	
Expenditures-Not including Transfers Out	8,443.97	8,443.97	0.00	8,445.00	-1.03	
Total Operating Expenses	8,443.97	8,443.97	0.00	8,445.00	-1.03	
Operating Income (Loss)	-1,833.97	-1,833.97	0.00	-1,835.00	1.03	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-1,833.97	-1,833.97	0.00	-1,835.00	1.03	
Beginning Net Assets - July 1	0.00	0.00	0.00	-983.00	983.00	Beginning balance to be determined
Ending Net Assets - June 30	-1,833.97	-1,833.97	0.00	-2,818.00	984.03	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	76,263.88	76,263.88	0.00	74,429.00	1,834.88	
Total Operating Expenses - Proprietary Funds	237,012.93	249,433.42	-12,420.49	210,964.00	38,469.42	
Operating Income (Loss) - Proprietary Funds	-160,749.05	-173,169.54	12,420.49	-136,535.00	-36,634.54	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	148,071.68	158,463.56	-10,391.88	143,751.00	14,712.56	Program Error: see page 19 of audit report
Net Transfers In (Out) - Proprietary Funds	3,729.18	3,729.18	0.00	3,729.00	0.18	
Net Income (Loss) - Proprietary Funds	-8,948.19	-10,976.80	2,028.61	10,945.00	-21,921.80	
Net Assets, July 1, 2008 - Proprietary Funds	7,114.22	7,114.22	0.00	12,736.00	-5,621.78	
Net Assets, June 30, 2009 - Proprietary Funds	-1,833.97	-3,862.58	2,028.61	23,681.00	-27,543.58	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	2,451.54	-2,451.54	2,452.00	-0.46	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	2,451.54	-2,451.54	2,452.00	-0.46	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	2,451.54	-2,451.54	2,452.00	-0.46	
Beginning Net Assets - July 1	84,631.98	84,631.98	0.00	84,632.00	-0.02	
Ending Net Assets - June 30	84,631.98	87,083.52	-2,451.54	87,084.00	-0.48	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	2,451.54	-2,451.54	2,452.00	-0.46	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	2,451.54	-2,451.54	2,452.00	-0.46	
Beginning Net Assets July 1 - Fiduciary Funds	84,631.98	84,631.98	0.00	84,632.00	-0.02	
Ending Net Assets - June 30 - Fiduciary Funds	84,631.98	87,083.52	-2,451.54	87,084.00	-0.48	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	10,391.88	-10,391.88	0.00	10,391.88	
Fund 51 - On-Behalf Expenditures	0.00	10,391.88	-10,391.88	0.00	10,391.88	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	0.00	175,096.96	-175,096.96	175,097.00	-0.04	
Depreciation Expense - Fund 81	0.00	2,028.61	-2,028.61	2,029.00	-0.39	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	521,700.01	-521,700.01	433,274.14	88,425.87	
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	See page 39 of audit report; Note M - \$521,700
On-Behalf Payments (Audit - KDE Web)	0.00	-521,700.01	521,700.01	-433,274.14	-88,425.87	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Change in Total Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	